IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 14TH AUGUST 2007 / 23RD SRAVANA 1929

WP(C).No. 24715 of 2007(P)

PETITIONER:

M/S. WIPRO GE MEDICAL SYSTEMS LTD.,
41/400, AMMAN KOVIL ROAD, NEAR AMMAN KOVIL TEMPLE,
COCHIN-682 035, REPRESENTED BY ITS SERVICE
MANAGER - MR. N.V.JAYAN.

BY ADV. SRI.JOSEPH MARKOSE
SRI.MATHEWS K.UTHUPPACHAN

RESPONDENTS:

COMMERCIAL TAX OFFICER,
SPECIAL CIRCLE-II, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.24715 of 2007

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Dated this the 14th day of August, 2007.

JUDGMENT

The petitioner is challenging assessment order directly in W.P. without pursuing statutory remedy on the ground that there is violation of natural justice. In fact, petitioner is in this court a second round and in the first time this court set aside assessment and gave an opportunity to the petitioner to produce books of accounts. The petitioner's case is that even now the officer has not considered the documents produced. If the officer has committed mistakes in adjudication, it is for the petitioner to get it corrected in appeal and appellate authority under the statute has full powers as the officer and the appellate authority can even modify the assessment by himself instead of remanding the matter. If the Assessing Officer has deliberately ignored documents or evidence produced by petitioner, the appellate authority should consider the allegation and he should decide the matter by himself. The W.P. is accordingly closed leaving freedom to the petitioner to file and pursue statutory remedy against disputed assessment.

C.N.RAMACHANDRAN NAIR
Judge

pms